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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 78 pages. OCLC Number: (OCoLC)703669451 Subject: Pensions -- United States -- Finance. Excerpt: . . . 19 oversight: the Internal Revenue Code, and the Employee Retirement 20 Income Security Act of 1974 (ERISA). These laws specify, among other things, the standards of fiduciary responsibility for managing these plans, minimum funding requirements, the requirements for reporting information to the federal government and plan participants, and plan termination insurance. PBGC was created by ERISA in 1974 as a federal guarantor of most private sector defined benefit plans and currently insures the pension income of nearly 44 million workers in over 29, 000 plans. PBGC is a self-financing entity, funding its operations through insurance premiums paid by the plan sponsors, money earned from investments, and funds received from terminated pension plans. It is governed by a three-member board of directors consisting of the Secretary of Labor as the Chair, and the Secretaries of Commerce and Treasury as the remaining members. The board of directors is ultimately responsible for providing policy direction and oversight of PBGCs finances and operations, but the board members often rely on their representatives to conduct much of the work on their behalf. Currently, the board representatives for the members are the Assistant Secretary of Labor for the Employee Benefits Security Administration, the Under Secretary for Economic Affairs at the Department of Commerce, and the Assistant Secretary of the Treasury for Financial Institutions. PBGC administers two separate insurance programs for private sector defined benefit plans: a single-employer program and a multiemployer 21 The single-employer program covers about 34 million program. 22 participants in about 28, 000 plans. The multiemployer program covers about 10 million participants in about 1, 500 collectively bargained plans that are maintained by...

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